Notice dated 22nd May 1920.

Notice is hereby given to the inhabitants of the Municipality of the Mysore C the City Municipal Council, Mysore, desire to remove the exemption from the levy on piece goods received by parcel, through Post Offices, by amending the schedule printed on page 205 of the Mysore Municipal Regulation, as follows: —

Amendment.

Add the words "except piece goods" after 'articles imported through the Po occurring in Col. 5 (1) of the schedule of taxes, serial No. 5 (Octroi).

Any inhabitant of this City Municipality, objecting to the said amendment ma one month, from the date of this notice, send his objections in writing to the I City Municipal Council, Mysore.

PROCEEDINGS OF THE 21ST (ORDINARY) MEETING OF THE CITY MUNICIPAL MYSORE, HELD IN THE RANGACHARLU MEMORIAL HALL, ON SATURDAY MAY 1920 AT 7-30 A.M.

PRESENT.

Rajasabhabhushana Dewan Bahadur C. Srikantesvara Aiyar, B.A., B.L., P

1. M. S. Krishna Rao, Esq., B.A., B.L., (Vice-President).
2. Lokahithaishi H. Nanjundaraja Urs, Esq.
3. Mahomed Jaffer Saheb, Esq.
4. Lokasevaniratha Amble Anniah Pandit, Esq.
5. M. H. Ranga Iyengar, Esq.
6. M. Narayanaswami, Esq.
7. N. Setwaji Rao, Esq.
8. Settappa Siddappa, Esq.
9. Dharmaprakasha D. Banumiah, Esq.
10. Madappa, Esq.
11. Abdul Aziz Pasha, Esq.
12. C. Narasimhiah, Esq., B.A., B.L.
13. A. Krishna Rao, Esq., B.A., B.L.
14. Revd. H. Spencer.
15. Revd. Father D. F. Laurent.
16. M. Anantharajiah, Esq.
17. A. Subbanna, Esq.
18. K. Chandrasekharaiya, Esq., B.A., B.L.
19. M. Venkatakrishnaiya, Esq.

ABSENT.

1. Sirdar M. Gopalakrishne Urs.
2. M. L. Vasudeviah, Esq.
3. N. Desikachar, Esq., B.A.
4. V. Thiruvengada Mudaliar, Esq.
5. Sowcar Doddiah, Esq.
6. Mahomed Sait, Esq.
7. K. Dhanakotichetty, Esq.
8. Purushothamanandagiri Goswami, Esq.
9. Kaveripatnam Subrayachetti, Esq.

I. Proceedings of the last meeting.

Confirmed.

II. Consideration of the accounts of receipts and expenditure and the Dem tion and Balance Statement for the month of February 1920.

Recorded.

III. Audit Reports for October, November and December 1919.

Recorded.

IV. Vital statistics for the month of April 1920.

Recorded with the resolution that the Health Officer be requested to ex as to the causes of large infantile mortality.

V. Proceedings of the following Committees:—

1. Managing Committee.
2. Schools Committee.
3. Health Committee.
4. Town Hall and Market mittee and
5. Economic Committee.

vised estimate for Rs. 2,107 for enclosing the old Mahomadan burial ground in
i Extension with a compound wall.

oned.

stimate for Rs. 495 for metalling the road near Doddakere.

oned.

Statistics of building licenses for the month of April 1920.

ded.

overnment Proceedings No. 10106-68—A. & E. 244-18-1, dated 21st April 1920,
t in future the Industrial and Agricultural Exhibition be held once in three
at a fair on the lines of the Madras Park Fair may be organised during the
ivities every year.

ded.

vernment Proceedings No. R. 11957-9—Ml. 190-19-2, dated 12th April 1920,
e constitution of division and Mohalla Committees.

ded.

etter No. R. 12124-5, dated 16th April 1920, from the Secretary to Government,
partment, requesting to be furnished with views of the Municipal Council in the
roducing the Rent Act.

ed that it is not necessary for the time being to introduce the Rent Act.

etter No. R. 12273-4, dated 20th April 1920, from the Secretary to Government,
partment, requesting the Municipal Council to consider the points indicated
ellation discussed at the Legislative Council, regarding the supply of milk,
c.

ed that the subject of opening a model dairy is deserving of consideration in
due course.

Letter No. G. 21692—San. 63-19-2, dated 20th March 1920, from the Chief
Government, enquiring whether if Mr. J. V. Karve, Health Officer, Mysore City,
of Rs. 400, *sub pro tem*, in the old scale of Health Officers (Rs. 250—$\frac{50}{2}$—400)
om 1st January 1918, up to the end of February 1919, the Municipal Council
able to contribute the excess amount.

ed that the excess amount of arrears involved be met by reappropriation, from
Municipal Funds.

Letter No. 10500, dated 24th April 1920, from the Registrar, Mysore University,
of handing over the female bathing ghats below Kukkerahalli tank for the use
sity students.

ed that the question of handing over these bathing ghats be deferred until
other suitable bathing ghats are provided elsewhere in their stead.

overnment Notification No. 10546—E. & C. 15-19-88, dated 3rd May 1920,
e appointment of Mr. A. Krishna Rao, B.A., B.L., as a member of the General
nference.

ded.

Estimate for Rs. 1,370 for arrangements to be made in connection with the
tivities.

d.

Extract from the *Madras Mail*, dated 14th January 1920, *re* the nuisance due
ce Mills in residential quarters of Mysore City.

ed that, for the time being, the working hours and the sizes of existing
mills be limited and controlled and that no new mills be permitted near
any residential quarters.

Report dated 18th April 1920 of the Sub-Committee appointed to investigate
grants-in-aid to Hakims and Vaidyas in the City.

ed that the general principles enunciated in the Report of the Sub-Committee
be adopted and given effect to immediately, with the following modifications
as regards increase of grants to the existing institutions:—

Nawab Mir Yusuf Alikhan to get Rs. 30 per mensem.
Hakim Ali Peer Sab to get Rs. 30 per mensem
Hakim Mahomad Gous Sab to get Rs. 30 per mensem subject to the condition
that he shifts either to Lashkar or Ittigegud.
Pandit Lakshmanaraju to get Rs. 25 per mensem.
Indigenous Unani Dispensary (Devaraj Market) to get Rs. 20 extra for medicine.

XIX. Letter No. 216, dated 7th April 1920, from the Deputy Commissioner, Mysore District, forwarding a copy of the Resolution of the Mysore City Licensing Board to the effect that the toddy shop near Sivarampet may remain where it is at present located.

Recorded.

XX. Letter No. Cl. 278, dated 1st May 1920, from the Chairman, City Improvement Trust Board, forwarding a copy of Notification No. 375—M. 186-C. 155 of 1919-20, dated 15th April 1920, regarding a scheme for the improvement of Kannegowdana Koppal village.

Recorded.

XXI. Letter No. C. 278, dated 1st May 1920, from the Chairman, City Improvement Trust Board, forwarding a copy of Notification No. 379—M. 188-C. 165 of 1920-21, dated 15th April 1920, regarding the acquisition of the property of Darji Subbamma in Block No. 33, Devaraj Mohalla, for improvement purposes.

Recorded.

XXII. Notification No. 386—M. 194-C. 167 of 1919-20, dated 20th April 1920, of the City Improvement Trust Board, Mysore, *re* further improvement of Vani Vilasa road.

Recorded.

XXIII. Notification No. 384—M. 192-C. 166 of 1919-20, dated 20th April 1920, of the City Improvement Trust Board, Mysore, *re* further improvements in Nazarbad Mohalla.

Recorded.

XXIV. Managing Committee's Report, dated 8th May 1920, regarding the acquisition of the house of Mirza Hussain in Chamraja road for the Primary Boys' School.

Resolved that the recommendation of the Managing Committee, to acquire the house of Mirza Hussain, be approved.

XXV. Sale for Rs. 32,400 of the right to collect tolls in the City of Mysore, from 1st July 1920 to the 30th June 1921.

Sanctioned.

XXVI. Draft Bye-laws for the assessment of a tax on professions, arts, trades and callings and on offices and appointments in the Mysore City.

Passed.

XXVII. Amendments to Schedule of taxes.

Passed.

XXVIII. Government Proceedings No. R. 12741-2—Ml. 13-18-64, dated 7th May 1920, sanctioning the entertainment of the miscellaneous Clerk on Rs. 15, sanctioned in Government Order No. 6018-19—Ml. 13-18-24, dated 16th November 1918, irrespective of the question of the continuance of the Bharamarga establishment.

Recorded.

XXIX. Health Committee's resolution, dated 10th April 1920, that the Mohalla Councillors with the Health Officer should go on joint inspection of each Mohalla in turns twice a week (Wednesdays and Sundays).

Approved.

XXX. Health Committee's resolution, dated 10th April 1920, requesting sanction to employ five temporary carts till the end of June 1920.

Sanctioned.

XXXI. Schools Committee's resolution, dated 26th March 1920, sanctioning a sweeper on Rs. 5 and a contingency of annas 8 per mensem for the Lakshmipuram Boys' School.

Sanctioned.

XXXII. Schools Committee's resolution, dated 26th March 1920, sanctioning an additional Teacher on Rs. 12, and a sweeper on Rs. 4 for the Krishnaraj Primary Boys' School.

Sanctioned.

XXXIII. Government Proceedings No. 11075-8—Edn. 75-18-31, dated 19th May 1920, sanctioning the resolution of the Municipal Council to charge a nominal rent of Rs. 5, for the Dodda Holageri School building.

Recorded with the resolution that the building be rented out to the Depressed Classes Mission from the 1st of July 1920.

XXXIV. Health Officer's recommendation that Sanitary Overseer Linganna, who is still energetic and strong, may be given an extension of service by one year from the 18th May 1920.

Sanctioned.

Notice dated 22nd May 1920.

Notice is hereby given to the inhabitants of the Municipality of the Mysore City, that the City Municipal Council, Mysore, desire to impose the tax defined in the Rules appended in lieu of the existing shop and Oil Mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, City Municipal Council, Mysore.

Rules for the assessment of a tax on professions, arts, trades and callings and on offices and appointments:—

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, arts, trades and callings and on offices and appointments—

I. In these Rules the word 'Person' shall include a firm, company or association.

II. Every person, who within the Mysore City exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

III. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

IV. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than *sixty days* within the City.

V. The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

VI. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

VII. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

VIII. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require,

(1) the owner or occupier of any building or land within the City Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade, calling, office or appointment of every such person,

(2) any employer, or the head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head, or Secretary, as the case may be, is the agent.

IX. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the Council.

X. Notwithstanding any thing in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give *information* of the fact to the President, City Municipal Council.

XI. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of

business, shall, within *thirty days* of such change, give intimation thereof to the President of the City Municipal Council.

XII. The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII and Bye-laws framed under Section 46 (i) of the Municipal Regulation.

XIII. (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

XIV. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, Clause X). Tax on Arts, Professions, Trades and Callings.

CLASS I.

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards:—

	Yearly.
(i) Carrying on business as a Company;	Rs. 100
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioners and Commission Agents;	
(iii) Bankers, Money-lenders, Money-changers and Pawnbrokers;	
(iv) Editors and Proprietors of Newspapers;	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange;	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents;	
(vii) Practising Medical Practitioners of all kinds, including Hakims and Vaidiyas;	
(viii) Dentists and Veterinary Surgeons;	
(ix) Architects and Civil Engineers;	
(x) Owners and Farmers of Markets and Tollfarmers;	
(xi) Keepers of Hotels, Lodging-Houses, Boarding Houses or Billard-Saloons;	
(xii) Builders and Surveyors;	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds;	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers;	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages;	
(xvi) Artizans	

CLASS II.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs. 1,500 a month or upwards	Rs. 75

CLASS III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 1,000 a month or upwards	Rs. 50

CLASS IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 500 a month or upwards ... ... Rs. 25

CLASS V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 300 a month or upwards ... ... Rs. 12

CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards ... ... Rs. 8

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 100 a month or upwards ... ... Rs. 4

CLASS VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 50 a month or upwards ... ... Rs. 2

CLASS IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 30 a month or upwards ... ... Rs. 1

Note.—The above classification is subject to the following provisions, namely.

Proviso 1.—No owner of a Cotton-press shall be placed in any class below Class IV.

Proviso 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V.

Proviso 3.—No Abkari Renter (other than a more liquor shop-keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First-grade Pleader, Medical Practioner (other than a Hakim or Vaidiyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Proviso 4.—No Boat-owner, Auctioner, Money-lender, Second-grade Pleader, Vakil, Law-Agent, Owner or Farmer of a Market, Toll-farmer, Keeper of a hotel, lodging-house, boarding house or billard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII.

MYSORE CITY MUNICIPALITY.

True return furnished by.....under the Bye-law framed by the City Municipal Council, Mysore, under Section 48 (*j*) of the Mysore Municipal Regulation as to his liability to Profession tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of party.

Date.....

PROFESSION TAX ASSESSMENT LIST.

Division No.

Serial No.	Name of party	Assessment number in previous year				Occupation	Address	Monthly or annual income or other basis of assessment			New assessment				Remarks
		Number	Amount								Class	Amount		Number	
1	2	3	4			5	6	7			8	9		10	11
			Rs.	a.	p.			Rs.	a.	p.		Rs.	a.	p.	

C. SRIKANTESWARA AIYER,
President, City Municipal Council.